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REPORT
OF THE
DEPARTMENT OF MUNICIPAL AFFAIRS
OF THE
PROVINCE OF ALBERTA

1916

PRINTED BY ORDER OF THE LEGISLATIVE ASSEMBLY



EDMONTON:
Printed by J. W. Jeffery, King's Printer
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EDMONTON, March 8th, 1917.

To His Honour

ROBERT GEORGE BRETT,

Lieutenant Governor of the Province of Alberta.

SIR,—I have the honour to transmit herewith the Report of the Department of Municipal Affairs for the year 1916.

I have the honour to be, Sir,

Your obedient servant,

WILFRID GAREPY,

Minister of Municipal Affairs.

Alberta Minister of Municipal Affairs 5-15-17g

DEPARTMENT OF MUNICIPAL AFFAIRS,
Edmonton, March 8th, 1917.

HON. WILFRID GARIEPY,
Minister of Municipal Affairs,
Edmonton, Alberta.

SIR,—I have the honour to submit herewith report covering the work of the Department of Municipal Affairs for the year 1916.

During the year 1916 our municipal institutions have had adverse and abnormal conditions to contend against. These conditions have been brought about to a great extent by the great war which is still going on, and also as a result of the inevitable business depression following a prolonged period of very extensive development.

While these conditions have brought financial hardship, yet as far as municipal business is concerned the result has been good in some respects. Many of our municipalities have been taught by the experience they have had during the past year the necessity of getting their business on an absolutely solid foundation. They have had to find out the very smallest amount of money which will enable them to efficiently carry on the business of the municipality. During the period of rapid commercial development the tendency was for municipalities to spend money freely, in some cases too freely. Municipalities that were guilty of this have now been forced to take stock of their assets, their liabilities, and their future development. This study of conditions has resulted in the reduction, to a great extent, of the amount of the annual expenditure, and while this economy no doubt has required sacrifices in a number of ways, it has been accomplished without any loss in the efficiency of the administration.

The sacrifices that have been required by the strenuous times through which we are passing, both by the individual and the municipalities, have been productive of much good in the bringing of the people closer together and encouraging a healthy state of co-operation, without which it is impossible to have successful municipal administration. Despite the unusual conditions to which we have referred, very few of our municipalities are in serious financial difficulties. Some of our urban centres have had difficulty in meeting their liabilities promptly, but this is not to be wondered at when we consider that many of our towns and villages developed into centres of trade within the period of a few months. Numerous instances could be given of flourishing business centres that could not boast of a single building one year before incorporation.

In many cases the withdrawal of credit by the banks has been productive of good financing on the part of our municipalities and the better business arrangements which this action on the part of our financial institutions has brought about has placed many of our

municipalities in such a position that they are practically independent of advances on current revenue. This is as it ought to be and I think we can confidently look forward to the time in the near future when the securing of a temporary loan for the current year's business will be one of the smallest problems with which the municipal councils will have to deal, instead of it being, as it has too often been in times past, one of their most difficult ones.

Another source of assistance to our municipalities in adjusting their finances during the year has been the wonderful prosperity in many of our rural communities. The large yield of grain, more particularly in the southern part of the province, and the unusual high prices, while it has had a more direct effect on our rural municipalities, has brought prosperity to many of our urban centres by the increase of trade. The result of this and of consistent action in collection of taxes has been that many of our municipalities have been able to realize on their outstanding taxes and bring their tax rolls well up to date. The advantage of such a condition of affairs has been clearly brought home by the experience of the past few years, and it is to be hoped that arrears of taxes will soon cease to be one of the worries of our municipal councils, and that they will be in a position to devote their time and energy to real municipal work, rather than to the questions of collecting taxes and making arrangements to meet their liabilities. As an example of what has been done in the way of disposing of the tax-collecting problem, it might be pointed out that one of our towns at the beginning of the year 1917 had only 7 pieces of land in arrears for taxes, and another town had only some 8 pieces of land that qualified for the tax enforcement return. When we consider that we have in this province some 6 cities, 49 towns, 105 villages and 87 rural municipalities, making a total of some 247 municipal organizations carrying on business, and that only two of these had any serious financial trouble during the past year, it indicates that our municipal institutions are weathering the storm bravely. The two municipalities referred to, while in trouble for the time being, will no doubt be able to adjust matters through time, and it is expected that they will soon be on a firm financial footing.

It is to be regretted that many of our municipalities have suffered a loss greater than any monetary loss could be, through the enlistment for active military service of many efficient officials—mayors, reeves, aldermen, councillors and secretary-treasurers; many of them have gone overseas. These men have gone overseas to fight for their country, numbers are now in the trenches, and some, I regret to say, have made the supreme sacrifice in defense of their country. It was, of course, to be expected that many of these officials would take this step, because, when men are public-spirited enough to conscientiously undertake the burden of looking after the business of their municipality, it is only a short step from serving the public in that way to the service of the Empire at large.

It is a source of pleasure to note that, with the exception of appointments necessary because of secretary-treasurers who have enlisted, and many of these officials have placed country before self, there have been very few new appointments made. This is a good sign. The majority of our secretary-treasurers are good business men who are making a success of their work and filling their office with credit to themselves and to the municipality. A competent

secretary-treasurer is one of the greatest assets that any municipality can have, and the continuance of such an official in office from year to year is a great factor in the success of municipal work, particularly in the rural and smaller urban municipalities. In this connection it might be noted that the continuance in office of a secretary-treasurer invariably increases his value, as experience counts for a great deal in work of this kind. If a secretary-treasurer has the ability to undertake his work he is always a better official in the second year of his service than he was in the first, and his worth to the municipality increases the longer he is in office. It is noteworthy that complaints as to the neglect on the part of secretary-treasurers in answering letters and issuing receipts promptly are rapidly becoming fewer, and this indication of business efficiency speaks for itself.

The Union of Canadian Municipalities is as ever continuing its good work, and its never-ceasing vigilance in jealously guarding the rights and privileges of all municipal organizations throughout the Dominion cannot be too highly valued. The results from the efforts of this organization, as well as the indirect benefits which the municipalities derive from this Union because of its very existence preventing attacks on the liberties of our municipalities, is difficult to estimate; therefore it is needless to say that this organization is well worthy of the best support of our municipalities.

The Union of Alberta Municipalities is a body which is making itself felt more and more as the years go by. It has an efficient executive by reason of its having attracted to itself some of our most capable officials. The last convention called by this organization was held in the City of Edmonton on November 8th and 9th, 1916. This convention brought about a great deal of discussion of interest to all our urban municipal officials, and the time taken up by the convention was well spent. It is rather unfortunate that many of our village municipalities do not take advantage of this organization in any way. Their loss in not doing so is hard to estimate, and we trust to see a change in this direction at an early date. A convention of this kind might very well be called a municipal parliament, and a municipality which is not represented suffers accordingly by not being on hand to take its share in the discussion of problems and proposed legislation, as well as bringing forward resolutions in regard to matters in which they may be more particularly interested. The next convention will be held in the City of Calgary some time during the current year. The president of the Union is Mr. Norman Holmes, who has been mayor of the Town of Claresholm for a number of years, and a prominent member of the Union for a long time. The secretary-treasurer is Mr. J. D. Saunders, secretary-treasurer of the Town of Camrose. While Mr. Saunders is new at this work, he will no doubt bring to bear in this office the ability which he has shown as secretary-treasurer of his home town, and without question make a very efficient official.

The Association of Rural Municipalities and Local Improvement Districts still keeps increasing its number of members and developing in usefulness. The president, Mr. J. H. Lamb, of Youngstown, has long been identified with the work of this association, while the secretary-treasurer, Mr. Jas. McNicol, of Blackfalds, has held this position ever since the organization of the association, and has carried out the duties of his office in such an efficient manner that he is

retained in this position from year to year as a matter of course. The convention for the year 1916 was held in the City of Edmonton on February 16th, 17th and 18th. This convention was well attended and the resolutions and discussions were of a high order, indicating that intelligence and foresight were being brought to bear on our municipal problems. Needless to say, the recommendations made by such organizations as I have mentioned, viz., The Union of Alberta Municipalities, and the Association of Rural Municipalities and Local Improvement Districts, are given very careful consideration when laid before the Government of the province, as they are recognized to be the results of intelligent discussion by men in touch with the different problems dealt with in these resolutions.

CITY CHARTERS

During the period covered by this report several amendments were made to our different city charters at the Session of the Legislature which closed on the 19th of April, 1916. As was probably to be expected under existing conditions, many of these amendments had to do with matters pertaining to payment of taxes.

The Edmonton charter was amended in a number of respects, but the principal change was that making provision for sale of lands for arrears of taxes, authority being given to the city to hold a tax sale of all lands in arrears for taxes due prior to the 1st day of December, 1913.

The charter under which the City of Red Deer carries on business was amended by making provision for the control under The Public Utilities Act of the Western General Electric Company, the sale of certain treasury notes, and the adjusting of several minor matters.

The City of Calgary secured legislation making provision in its charter whereby it might be able to better make up its voters' list and arrange for a plebiscite to decide on the method of electing mayor, commissioners and aldermen. Certain provisions were also added in regard to the levying the business tax and adjusting expenses incurred in connection with work carried on as a local improvement.

The City of Medicine Hat had its charter amended, making the position of mayor a salaried position, and providing for the recall of any elected official. In addition, power was given to the electors of the city whereby they might bring certain by-laws into force by petition; in other words, they were given what might be called a system of direct legislation in connection with city matters.

The City of Lethbridge was given certain powers by which it might issue treasury notes.

No amendments were made to the Wetaskiwin city charter at the last Session.

TOWN ACT

At the 1916 Session of the Legislature a number of amendments were made to the Town Act. The majority of these amendments, however, referred only to minor changes required for the better administration of the Act. It is in order, however, to refer to the power given the council of a town whereby they may agree to a compromise of arrears of taxes subject to the approval of the Minister. The object of this authority is to allow of taxes on vacant

subdivided areas being cleared off, the plan cancelled and land which is not and may never be required for subdivision purposes put to some use whereby it may be an asset to the community. Towns were also given power to place a tax on buildings and improvements if so desired. The assessment in connection with this tax is, however, required to be limited to 60% of the actual value of buildings and improvements. Added taxing powers were given in connection with sewer mains, so that the land opposite which the sewer main is laid may be taxed by a frontage tax to meet the expense incurred.

During the past few years complaint has been made in regard to the expense incurred by the towns in having to make special arrangements with a judge of the District Court in order to have their tax enforcement return confirmed. This has now been done away with by a provision whereby tax enforcement confirmation may be dealt with at a sitting of the District Court. This makes the expense as far as court proceedings are concerned merely nominal. Provision has also been made by an amendment to The Town Act dealing with the sales of forfeited lands, whereby the town will not be required to pay the total amount of rural municipal, local improvement or consolidated school taxes outstanding against such lands, if the land has not been sold for sufficient to cover all taxes. The Act now provides for the dividing of the amount received for the land, less all expenses of forfeiture, between the town and the rural municipality, local improvement district or consolidated school district, as the case may be, in proportion to the amount of taxes due each organization.

An office consolidation of The Town Act was issued during the year and it has been received with pleasure by town officials whose duties require them to make frequent reference to this Statute. The consolidation includes all amendments up to date, including those that became law at the last Session of the Legislature, and does away with the necessity of referring to the original Town Act and all subsequent amendments; such reference being, to say the least, very inconvenient and frequently confusing.

VILLAGE ACT

At the last Session of the Legislature villages were given power, subject to the approval of the Minister, of making arrangements for compromise of arrears of taxes on subdivided land. Considerable use has been made of this power, and as approval is always given subject to the cancellation of the plan of subdivision, it has been instrumental in doing away with many of our vacant subdivisions, and while it may have apparently reduced the revenue of the village, it has really increased it by turning large fictitious sources of revenue into steady though smaller sources of income. Taxing powers under The Village Act have been widened so that a village may, if it is so desired, now levy a tax on buildings and improvements as well as on lands; provided, however, that the assessment levied on buildings and improvements shall not exceed 60% of the actual value, and a village by-law dealing with this matter may provide for an assessment at a value much less than 60%. It should also be noted in this connection that villages now have, in

common with our town municipalities, the power to levy a business tax on all businesses, trades or professions not licensed under The Village Act.

The expense incurred by villages in connection with tax enforcement proceedings has been reduced by a provision whereby the confirmation of the tax enforcement return may be dealt with at a sittings of the District Court, instead of by a special arrangement with a judge of the District Court. The former confirmation provisions which required a special arrangement to be made with a judge were in many cases rather expensive to the village, whereas the present arrangement makes the charge in connection with confirmation of the return a merely nominal expense.

A matter which was causing some little trouble with village municipalities and village school districts in connection with forfeited lands was cleared up by an amendment providing that when lands forfeited for non-payment of taxes are sold, the amount received, less forfeiture expenses, if not sufficient to pay all taxes due the village municipality and the village school district, is required to be divided between the two organizations in proportion to the amount of taxes due each.

RURAL MUNICIPALITY ACT

This Act, which deals with the administration of affairs in the rural portions of the province which have advanced far enough to have regular municipal organization, was not amended to any great extent at the Session of the Legislature held during the year, but while the changes made were few in number they will be useful in carrying out the provisions of the Act. One of the added powers given to municipalities was that by which they may arrange to compromise arrears of taxes on subdivided lands, subject to the approval of the Minister. While this provision has now been included in all our municipal Acts, it has probably been more used and accomplished more good in our rural municipalities than in any other organization, as many of our rural municipalities, which include territory adjacent to cities and the larger towns, have had their records burdened with uncertain assets in the shape of arrears of taxes on subdivided areas which should never have been subdivided and were only of use as farm land. Under the added powers above mentioned, many owners of subdivided areas have been issued clear tax receipts on payment of a sum amounting to a good deal less than the outstanding taxes. As such a compromise has always been approved subject to the cancellation of the plan of subdivision, the result has been to bring under production and cultivation a great deal of land that had been withdrawn from use as farm land for the purpose of making it subdivision property. This doing away with such subdivided areas will be beneficial to the community in many ways, not only by enabling the municipality to have a better idea of its real assets, but also by bringing under cultivation good farm lands that had been lying idle. This result could hardly have been brought about in any other way, as the taxes which had accumulated in many cases amounted to more than the land was worth, and if tax enforcement proceedings had been carried out and the land sold for taxes, the municipality would not have been able to get all taxes due from the returns of the sale, and arrangement of

payment by compromise settles the matter much more quickly and as a rule with a loss to the municipality which is more than counter-balanced by the bringing of the land into a state of production.

Another change worthy of note was also made whereby hospital fees, while they may still be recovered from the patient by the municipality by action taken against such patient, and the municipality may make them a charge against the land, such charge to be protected by a caveat filed in the proper Land Titles Office, cannot now be made part of the taxes outstanding against the land. This change appeared to be necessary as a matter of just protection to the mortgagee whose security might be seriously injured, if not wholly wiped out, by large hospital bills being charged up as taxes against the land on which he had loaned money.

The adjustment of The Rural Municipality Act and The School Ordinance in the matter of school demands will be of interest to the boards of the different rural school districts. Under the change mentioned the estimate prepared by the school board, where a school district is only partly within any one municipality, is required to be divided according to area instead of by value. The difference in value of the land within the boundaries of any one school district is usually very slight, and therefore no hardship will result, while the work of the school board will be much reduced.

As in towns and villages, the tax enforcement return of a rural municipality is now required to be brought up at a sittings of the District Court, instead of by special arrangement with a judge of the District Court as heretofore. This will relieve our rural organizations of considerable expense in connection with this matter, as the fee chargeable will now be merely a nominal sum, whereas, under the previous arrangement, the municipality was frequently required to pay quite a large amount in connection with the confirmation of the return.

A similar provision to that in The Town and Village Acts was added to The Rural Municipality Act in connection with the sale of forfeited lands, whereby the amount for which such land is sold, if not sufficient to meet all costs, expenses and taxes, is divided between the two organizations interested in proportion to the amount of taxes due each organization; the municipality being, of course, entitled to take payment out of the proceeds of the sale for all expenses incurred in connection with forfeiture and sale of the land before such division is made.

LOCAL IMPROVEMENT ACT

The need of local improvement districts for more power in connection with giving medical assistance to residents of the district was recognized at the 1916 Session of the Legislature, and the scope of the Act was widened by giving to the districts authority to make arrangements with any hospital for the treatment of residents of the district who might be unfortunate enough to fall ill and who for financial reasons were not able to secure the necessary attendance and treatment. This was a step forward which will no doubt be much appreciated by many of our local improvement districts.

Powers in connection with arranging a compromise of arrears of taxes on subdivided lands, similar to those given to the municipalities, has been conferred upon local improvement districts, and

very good use of it has been made in a number of local improvement districts where there were large subdivided areas, much to the profit of the district and relief of the secretary-treasurer.

WOMEN'S SUFFRAGE

The last Session of our Legislature brought into force an Act to provide for equal suffrage. This Act affects all elections under our city charters, our municipal Acts and our Local Improvement Act. Previous to the passing of this Act practically any woman who was a landowner and whose name appeared on the assessment roll might vote at the election for councillors, but could only in a few cases become a member of a municipal council. With the coming into force of the above-mentioned Act, however, the women of the province have come into their own and a woman is now entitled to be elected a member of the council of any city, town, village, rural municipality or local improvement district. This broadening of the franchise will no doubt result in widening the interest taken in municipal matters and should, therefore, be of much benefit. It is peculiarly fitting that the women of the land should have a say in municipal matters, as our municipal government is the form of government that comes closest to our homes and we come in touch with its work and its by-laws practically every day.

EDUCATIONAL TAX ACT

No particular change was made to this Act at the last Session of the Legislature, except that provision was made whereby the department might assist in getting rid of subdivisions by agreeing to compromise on arrears of taxes on subdivided lands.

The collection of taxes under this Act has now for some time been under the control of our rural municipalities, and they levy and collect all educational taxes on lands within their boundaries which are subject to this tax. This arrangement has worked out very well and has been of considerable assistance to the department in relieving it of a good deal of routine work. The change has made the municipal records more complete, and enables the secretary-treasurer of the municipality to issue definite information as to taxes due on lands within the municipality, as, with the exception of the wild lands tax, all taxes on strictly rural lands within a rural municipality are payable to the secretary-treasurer of the municipality, and his records contain all particulars as to such taxes.

WILD LANDS TAX ACT

This Act was only changed to a very slight extent by the legislation at the last Session. Provision was made whereby the patented homestead of a man serving his country in the army or navy was exempt from this tax, and provision was also made for the exemption of the rights-of-way of railways and irrigation canals; the lands occupied by such rights-of-way not being possible of use in any of the ways set forth by the Act.

This Act has brought about much development, and a great deal of new land is being gradually brought under cultivation, as it is now not at all profitable to hold vacant land pending increase of price because of development by surrounding farmers. The result

of this development will, of course, gradually bring about a decrease in the total amount of assessment levied under this Act.

As was to be expected with new legislation covering the whole province and requiring to be administered from one central office, there has been considerable misunderstanding in connection with the provisions of this Act, but with the distribution of information and a better understanding of the provisions of the Act by the public at large, this misunderstanding is quickly disappearing.

TOWN PLANNING ACT

No change was made in the provisions of this Act at the last Session. Very little action has yet been taken by any of our urban centres towards working out a scheme of town planning, and we have as yet had practically no requests for approval of plans. This is, no doubt, largely due to the abnormal conditions that have existed almost ever since the Act came into force, but with the return of more settled conditions it is expected that a number of our municipalities will take advantage of the provisions of the Act and seek approval to town planning schemes which will add to the beauty and convenience of the city or town.

The necessary regulations required by this Act have been approved, and we are always pleased to forward printed copies of these regulations, as well as other information desired, to any person interested.

MUNICIPAL CO-OPERATIVE HAIL INSURANCE ACT

Provision was made by an amendment to this Act at the last Session of the Legislature so as to provide for more complete arrangements for the submitting of by-laws to the electors of rural municipalities in connection with the addition of municipalities to the hail insurance district. There are also certain wider powers provided for in connection with the levy of the tax, and a maximum of 10c. per acre was fixed. Unfortunately, during the year 1916 there were many severe hail storms throughout the province and the rate of 10c. per acre was not sufficient to cover all losses. The hail district was, therefore, only able to pay a percentage on the indemnity.

The business of the district is administered entirely by the hail insurance board, which is controlled by the municipalities within the district. The board consists of three members, two being elected by the municipalities and one appointed by the Government.

TAXATION

The problem as to the best method of taxation is always an interesting subject and one in connection with which there are great differences of opinion. Until quite recently the system of levying taxes on land values only was almost universal throughout the province; that is, taxes were levied according to the value of the land, and any buildings or improvements placed thereon by the expenditure of capital or labor were entirely exempt. This system has frequently been referred to as "The Single Tax System," but it might be pointed out that this name is rather a misnomer, since the system of taxation known as The Single Tax System is more particularly a system of taxation for the purpose of raising a revenue

for the carrying on of the business of the country; the idea being that a heavy enough tax should be levied on the rental or site value of the land to produce sufficient revenue for the carrying on of all public business; the ultimate result being, of course, to bring all land under the control of the Government as property of the Crown, if it is not used, and the parties holding title to the land would become, to this extent, tenants of the Crown. The system of taxation which has been in force in this province should more correctly be called a system of taxation on land values, which, although a modified form of single tax, is quite distinct from it.

The limiting of taxation to a tax on land values has worked out very successfully in the rural portions of the province, and any attempt to change this method of taxation in our rural municipalities so as to require a farmer to pay more taxes because he has been energetic enough to put up good buildings and good fences, and cultivate his land, would be strongly resented by practically the entire rural population. This is not to be wondered at, as it is easily understood that a farmer would not take kindly to any system of taxation which would increase his taxes because of his thrift and business ability, while a non-resident landowner whose land increased in value because of the work of the resident farmer would escape with a lighter tax. In our towns and villages there has, during the last year or two, under the existing abnormal financial conditions, been a tendency to ask for the widening of the basis of taxation and to include not only a tax on business but a tax on buildings, improvements and personal property. The reason of the desire to make a change appears to be based on the understanding that if a tax is levied on buildings, improvements and personal property as well as on land, the unoccupied lands within the municipality would escape with a lighter tax and that, therefore, the parties holding these unoccupied lands would, because of their getting off with a smaller tax than under the system of taxation of land values, continue to be revenue producers, whereas, if the taxes were as high as those on improved property similarly situated, the vacant land would be allowed to become the property of the municipality. One criticism offered to this method of reasoning is that it is only deferring the evil day and that unless the vacant land increases in value at an early date, the owner ceases to be a taxpayer in any case, thus putting the whole burden of taxation on the shoulders of the parties owning improved lands. To support this criticism it is frequently pointed out that much of the unoccupied lands in our urban municipalities is not likely to be needed for building purposes for many years, and the reducing of taxation on such unoccupied lands would therefore be of no real benefit, although in some cases the reduction of the assessed value of some of the vacant lands might well be considered. On the other hand, it is pointed out that the larger buildings benefit more from fire protection, police protection and so on, than do the unimproved or less improved properties. This is no doubt quite correct to a certain extent, but the question as to how far this should be allowed to change the system of taxation is a question which requires very careful consideration. It is possible that this matter might be balanced by a special tax on certain areas to meet the amount due for the increased benefits. On the whole, it would appear that the unrest in connection with the system of taxation that should be followed has, to a great extent, been brought

about because of financial troubles, rather than by an absolute verdict condemning the system of taxation of land values only. The taxation of buildings and improvements is frequently looked on as a tax on an industry. An American authority on taxation has in this connection made the statement that no taxes should be levied on anything that is movable, otherwise it will be driven away. There is much that can be said in connection with the values of the different systems of taxation, but whatever system of taxation is adopted it is well, I think, to give every consideration to the fact that the taxation of industry or anything produced by the expenditure of capital or labor should be taxed as lightly as possible, so as to place no hindrance in any way to the full development of a man's powers for social enjoyment or progress in his work, calling or profession.

With reference to the tax on personal property or a tax on any movable business, it should be borne in mind that such a tax, especially that on personal property, is usually difficult and very expensive to collect. The experience of some of the larger cities, more particularly some of the larger American cities, in connection with the personal property tax, has been that very small results have been obtained from such tax, and the difficulties in properly administering any tax ordinance providing for such an assessment are very great. Exemption of personal property, buildings and improvements cannot help but to encourage development along business lines, and such development is the real source of growth in any urban centre. It brings in its wake a steady demand for land on which to build residences, business places and so on, and creates real land values. One general question of interest in connection with taxation is the enforcement of taxes. Many different methods are proposed from time to time, but the provision under which tax enforcement proceedings are taken at the beginning of each year seems to give very good satisfaction, if it is consistently carried out from year to year. For example, one of our towns which has carried out tax enforcement proceedings from year to year reports that at the beginning of this year it had only some 7 parcels of land on which there were arrears outstanding, and another town had only some 8 parcels of land that qualified for the tax enforcement return, while a number of our rural municipalities have made such progress that the collection of arrears of taxes has ceased to be one of their problems. If some method of tax enforcement is consistently followed from year to year, the ratepayers will get into the habit of paying their taxes promptly, and there is no reason why delinquent taxes should be one of our great problems, as it is at the present time. The large list of delinquent taxes on the records of some of our municipalities is a matter for the serious consideration of the ratepayers, and they cannot hope to have anything like the results they ought to have from their municipal organization until this problem is settled.

MUNICIPAL TAXES

Cities.—The system of taxation in force under our different city charters varies from a straight land value tax to taxation of lands, buildings, improvements, personal property, income and poll tax; the objects of taxation and the limits being subject to the provisions of the charter, and in some cases subject to by-law of the city.

Towns.—The Town Act provides that the main source of revenue shall be a tax on land values only, but our towns have been given the privilege of levying a business tax which shall not exceed 10% of the rental value of the premises on which the business is being carried on, and in addition thereto they may tax buildings and improvements. The assessed value of such buildings and improvements cannot, however, exceed 60% of their true value; the exact percentage of value on which this assessment is required to be made being fixed by a by-law of the town. It should be noted that the business tax does not apply to any business, trade or profession licensed under the licensing powers possessed by a town.

A number of our towns have availed themselves of the wider taxing powers, more particularly in the way of levying a business tax in addition to the tax on land values, and, therefore, have to that extent departed from the system of land value taxation which was formerly the system required to be followed by all our town municipalities. There is no limit to the rate of taxation that may be levied on land values or buildings and improvements. The limit of the business tax is 10% of the rental value.

Villages.—The basis of taxation in our villages is also that of taxation according to land values only, but our villages have the same powers as our towns in connection with the levying of a business tax or a tax on buildings and improvements; the limit of the tax which may be levied for business purposes being 10% of the rental value of the premises in which the business is being carried on, and the total assessed value of buildings and improvements cannot exceed 60% of their true value. Villages are limited to a rate of twenty mills on the dollar on lands, buildings and improvements. A few of our villages have made use of the increased taxing powers, but a great majority of them still levy taxes on the land value system.

Rural Municipalities.—In our rural municipalities the rate of taxation is limited to a tax on land values only, and such tax is required to be based on a value of the land as raw land, without taking into consideration any improvements of any kind that have been made on the land by the expenditure of capital or labor. This tax is limited to a rate of ten mills on the dollar, or 1% of the assessed value; that is, a man owning a quarter section of land which as wild land would be worth \$10.00 per acre, cannot be required to pay more than \$16.00 per acre as an annual tax for regular municipal purposes.

School Taxes.—The rate of taxation for school purposes in rural school districts, where the land is situated within the boundaries of a rural municipality, depends entirely on the demands sent in by the School Board to the municipality; the municipality being required to levy a rate which will enable it to meet these demands. The rates in the different school districts within the municipality, therefore, vary according to the estimates sent in by the different School Boards. There is no general school rate over the whole municipality; the school taxes in each school district being governed entirely by the requirements of the board of the district. In rural school districts outside of the boundaries of rural municipalities the rate which

may be levied by the board is fixed on an acreage basis and cannot exceed 12c. per acre.

In village school districts taxes are levied and collected by the School Board of the district on a valuation basis; farm lands outside of the village but within the village school district being protected by the fact that the rate of taxation for school purposes on such lands cannot exceed eight mills on the dollar. Such tax is levied on real and personal property, with certain exemptions within the school district.

In town school districts taxes are levied and collected by the town municipality on the same basis as taxes for municipal purposes, with the same exemption in connection with farm lands outside of the town as is provided for in connection with village school districts.

The school taxes in cities are levied in the same way as the taxes in town school districts; the rate of taxation for school purposes in villages, towns and cities being governed by the requirements of the school district.

Educational Taxes.—Where lands held under title or under homestead entry made four years previous to date of assessment are not within the boundaries of any school district, they are, of course, exempt from taxation under The School Assessment Ordinance, but are subject to a tax under The Educational Tax Act. This tax is limited to a flat rate of $1\frac{1}{4}$ c. per acre. Where lands are held under a grazing lease from the Dominion of Canada, whether within or without the boundaries of any school district, they are also subject to taxation under The Educational Tax Act, and such rate is fixed at $\frac{3}{4}$ c. per acre. No school taxes can be levied in connection with lands leased from the Dominion, even though such lands are within the boundaries of a school district. The revenue derived from this tax is applied to support educational institutions throughout the province.

Local Improvement Districts.—In our organized local improvement districts the rate of taxation is limited to $7\frac{1}{2}$ c. per acre. This rate is required to be uniform in each district, and the exact rate is fixed by the council of the district. In the unorganized or large local improvement districts, taxes are levied under The Local Improvement Act direct from the department; the rate varying from $1\frac{1}{4}$ c. per acre on the lands in the southern part of the province to $3\frac{1}{8}$ c. per acre on lands farther north, the rate of taxation varying in accordance with the greater need of improvement on the roads. In both organized and unorganized districts the holders of lands under lease from the Dominion Government are subject to taxation on account of such lands. The limit is, however, fixed in both cases to a tax of $\frac{3}{4}$ c. per acre of the land so leased. Taxes levied in the organized local improvement districts are spent entirely under the direction of the Council of the district, while those collected from the levy in the large local improvement districts are spent by the Provincial Department of Public Works.

In connection with rural taxes it should be noted that certain lands under certain conditions are subject to additional charges or taxes on account of work performed or benefits received in addition

to the regular municipal or local improvement tax and school or educational tax.

Noxious Weeds.—If a landowner neglects to destroy the weeds growing on his land, the rural municipality or local improvement district in which this land is situated, or the Provincial Department of Public Works, may take action to have such weeds destroyed, and the expense so incurred will become a charge against the land, and such charges have the same standing as taxes. Where a farmer is paying attention to his farm he is not, of course, bothered in any way by any extra charges of this kind.

Hail.—Where twenty or more rural municipalities have combined and established a Municipal Co-operative Hail Insurance District, the lands within such district, with certain exemptions, are subject to a tax known as a hail tax. The purpose of this tax is to raise a fund to pay indemnity for hail losses. The rate for this purpose is levied separately from all other taxes levied by the municipality. This tax is, as stated, used for paying the indemnity provided for loss by hail, and the expense of administering the business of the district. While this levy is collected as a tax, it might be pointed out that it is simply a business arrangement for securing to the farmer protection against hail at as low a cost as possible, and the reference to this payment as a tax is rather misleading.

Hospital Fees.—As yet there is no provision for special hospital districts or special hospital rates, although it would appear that some provision in this connection is very desirable, more particularly in the outlying municipal organizations. Each municipality is, however, required to look after any residents of the municipality who fall sick and are unable for some reason to secure proper medical attention, but the fees payable for such medical attention cannot now be charged against the land as taxes, as was formerly the case. As I have already stated, this provision was repealed because it was rather unfair to parties who might be very largely interested in the land through having loaned money on it and who stood to lose all the money advanced if a large hospital fee was incurred. Full power has been given the municipality to reimburse itself for any such expenditure in other ways.

Wild Lands Tax.—In addition to the taxes which are levied for specific purposes we have a general tax payable to the Provincial Government which is levied on all patented lands in the province that are not being cultivated or used for pasture by the owners. The exemptions from this tax are very broad, and no land is subject to this tax which is being used to any considerable extent. The people who pay this tax are, generally speaking, non-residents holding vacant land pending an increase in value because of the development of the country by resident landowners who by their intelligence, toil and investment of money are developing the country and increasing land values. This tax is based on the value of the land, and the rate fixed by the Act is 1% of such value; that is, where a section of land is assessed at \$10.00 per acre, making a total assessment of \$6,400.00, the owner of such idle land is required to pay to the revenues of the province an annual tax amounting to \$64.00. This tax applies only to land held under title. With all

assessment notices issued, appeal forms are sent, so that all persons assessed may, if they think any hardship is being put upon them in any way by over-valuation or by assessment of land which is being made use of, appeal against such assessment. Courts are held at eleven or twelve different places throughout the province to facilitate the hearing of these appeals in cases where the departmental inspection does not bring forth evidence sufficient to allow of the appeals being granted, thus enabling all appellants to prosecute their appeal further if they so desire. It is the wish of the department in dealing with this tax to give every possible chance to landowners to state their reasons why they should not be so taxed, as it is not desired that any hardship be put on any person in any way in connection with this tax.

TAX ENFORCEMENT PROCEEDINGS

The question of how action should be taken to enforce payment of delinquent taxes is a matter about which there is considerable difference of opinion. The majority of our municipalities take action to enforce payment of arrears by tax enforcement proceedings providing for forfeiture of the title of the land in arrears to the municipality. Others have authority to hold regular tax sales of the land on which taxes are in arrears, while others again prefer to enter suit or to levy distress, and in some municipalities there is a desire for power to issue tax certificates, as is the practice in some parts of the United States. Whatever method of procedure is followed in this matter, one of the main requisites seems to be that if action is taken in any way to enforce payment of taxes it should be consistently followed up and regularly taken from year to year, so as to get the ratepayers into the habit of paying their taxes promptly and thus doing away with the vexatious problem of arrears of taxes. The tax enforcement proceedings provided for by our Village Act, Town Act and Rural Municipality Act, whereby the land is forfeited and then sold if not redeemed within a period of one year, appears to be giving very good satisfaction where such proceedings are regularly taken from year to year and consistently followed. As I have already noted in a previous part of this report, quite a number of our municipalities which have regularly taken tax enforcement proceedings have practically eliminated the tax arrears problem.

ASSESSMENTS AND RATES

The assessments made in the year 1916 show that assessed values are being adjusted and the abnormal values appearing in our assessment rolls a few years ago because of the unusual prices at which real estate was then selling are being brought down to a more reasonable value. As the assessment roll is the foundation of the whole financial structure of a municipality, it is necessary that it should be made out on as sound a basis as possible. The following comparison of assessments of our two largest cities will be of interest:

	1915	1916
City.	Municipal Assessment.	Municipal Assessment
Calgary	\$113,807,735.00	\$ 85,055,825.00
Edmonton	168,973,190.00	130,916,282.00

MUNICIPAL ORGANIZATION

While the conditions existing during the year were not very favorable for new municipal development, a number of new organizations came into existence during the year, the following six villages being incorporated:

Name of Village.	Date of Incorporation.
Lomond	February 16th
Westlock	March 13th
East Calgary	April 17th
Spirit River	June 13th
Milk River	July 11th
Richdale	October 12th

Two villages, namely, Evarts and Spruce Grove, were disorganized. This disorganization became necessary because of the abandonment of these villages following the extension of railways and the necessary changing of centres of trade.

Two new rural municipalities were established during the year, these being both situated in the newly settled country in the northern part of the province, and these new organizations indicate the progress and development that is taking place in that new country. The rural municipalities organized are known as Spirit River No. 829 and Peace No. 857. This makes five rural municipalities now carrying on business in the Grande Prairie and Peace River settlements.

One village advanced to the status of a town during the year, the village of Drumheller becoming incorporated as a town under date of March 2nd, 1916.

None of our towns were proclaimed cities during the year 1916.

The total number of municipal organizations in existence at the end of the year were as follows:

Local Improvement Districts	77
Rural Municipalities	89
Villages	105
Towns	49
Cities	6

COMPARISON OF ASSESSMENT OF FARM LANDS

The average rate of taxation on farm lands within the province is a matter of more or less universal interest, and the following examples of the taxes levied in the year 1916 on six different quarter sections in the province show the actual amount of taxes required to be paid by the farmers in the province:

S.W. $\frac{1}{4}$ of Sec. 12-9-18-W. 4th M., area of 160 acres, in the southern part of the province, situated in a large local improvement district and outside the boundaries of any school district.

1916 Local Improvement Tax, $1\frac{1}{4}$ c. per acre.....	\$2.00
1916 Educational Tax, $1\frac{1}{4}$ c. per acre.....	2.00
Total taxes for 1916.....	<u>\$4.00</u>

S.E. $\frac{1}{4}$ of Sec. 23-36-8-W. 4th M., area of 160 acres, in the northern part of the province, situated in a large local improvement district and outside the boundaries of any school district.

1916 Local Improvement Tax, $3\frac{1}{4}$ c. per acre.....	\$5.00
1916 Educational Tax, $1\frac{1}{4}$ c. per acre.....	2.00

Total taxes for 1916.....	\$7.00
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N.W. $\frac{1}{4}$ of Sec. 34-43-14-W. 4th M., area 160 acres, situated in a rural municipality and in a school district, assessed value \$2,000.00.

1916 Municipal Taxes	\$16.00
1916 School Taxes	14.00

Total taxes for 1916.....	\$30.00
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S.E. $\frac{1}{4}$ of Sec. 24-45-12-W. 4th M., area 160 acres, situated in an organized local improvement district and in a school district.

1916 Local Improvement Taxes.....	\$12.00
1916 School Taxes	16.00

Total taxes for 1916.....	\$28.00
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N.E. $\frac{1}{4}$ of Sec. 31-27-27-W. 4th M., area 160 acres, situated in a rural municipality and in a school district, assessed value \$1,920.00.

1916 Municipal Taxes	\$ 7.68
1916 School Taxes	13.44

Total taxes for 1916.....	\$21.12
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S.E. $\frac{1}{4}$ of Sec. 16-29-25-W. 4th M., area 160 acres, situated in an organized local improvement district and in a school district.

1916 Local Improvement Taxes.....	\$ 8.00
1916 School Taxes	14.40

Total taxes for 1916.....	\$22.40
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In considering the question of local taxation it is in order to keep in mind that the rate of taxation in any organized area is a matter which is entirely in the hands of the councils or boards elected by the ratepayers, no tax being payable to the Federal or Provincial Governments on any land that is within the boundaries of an organized local improvement district or rural municipality and a school district, if such land is being used, and that the assessed value of land in rural municipalities is required to be the value of the land as raw land, without regard to the improvements placed upon it by the expenditure of capital or labor.

The above examples show all the different taxes to which any of these quarter sections can be made liable, unless the owner is not living on his land and does not make any use of it, when he will become subject to a wild lands tax, and unless the land is within

a municipality which, because of a vote of the ratepayers, has become part of the Municipal Co-operative Hail Insurance District. If the land is not being made use of and is within the boundaries of the hail insurance district, it is subject to a wild lands tax of 1% of the assessed value, and to a hail tax at a possible maximum rate of 10c. per acre. If the land is being farmed but is within the boundaries of the hail insurance district it is, of course, only subject to the hail tax in addition to the taxes above mentioned. The examples of taxation taken from organized local improvement districts and rural municipalities are taken from some of the oldest settled portions of the province. It will be noted that the N.E. $\frac{1}{4}$ -31-27-27-W. 4th M. is within 25 miles of the City of Calgary.

Returns from our rural organizations show that the average assessed valuation per acre in rural municipalities during the past year was\$ 14.55

The average valuation per quarter section being.. 2,328.00

The average tax rate for municipal purposes was
5.54 mills.

The average tax rate in rural municipalities, per
quarter section, for school purposes, was
7.39 mills.

The average tax rate, per quarter section, for
municipal purposes being 8.06

The average tax per quarter section, for school
purposes 10.75

• Making a total average tax for school and municip-
al purposes, on lands within rural municipali-
ties, per quarter section, of..... 18.81

The average rate of taxation for local improvement
purposes in organized local improvement dis-
tricts during the year was, per acre..... 5.88

The average rate per acre for school purposes in
local improvement districts was, per acre.... 7.33

Making an average tax for local improvement pur-
poses, per quarter section, of..... 9.40

And an average tax for school purposes of..... 11.73

Making an average tax for school and local im-
provement purposes, per quarter section, of.. 21.13

The following is a list of the municipalities in the province giving their approximate population and information in regard to their assessment, taxation and debenture indebtedness in accordance with returns filed with the department:

RURAL MUNICIPALITIES.

Name.	No.	No. of Resid't Farmers.	No. of Acres of Ass'able Land.	Municipal Assessment.	Total Taxes Levied.	Debenture Debt.
Cochrane	10	200	105,939	\$1,158,556.00	\$13,040.88	.....
Flowery Plain .	33	400	177,796	1,638,890.00	18,906.96	.....
Burlington	34	600	200,000	2,590,000.00	16,700.00	.....
Warner	36	160	213,700.53	2,091,501.00	6,298.85	\$13,563.45
Forty Mile	64	550	199,360.25	3,776,304.00	7,543.57	.....
Eureka	65	325	293,618	3,170,272.00	6,495.63	.....
Excelsior	92	414	180,726	2,732,666.00	9,139.70	.....
Bow Island	94	187	172,517	4,553,341.50	4,390.10	.....
McLean	96	320	207,769	2,602,410.00	5,204.35	.....
Little Bow	98	780	223,174	3,651,740.00	41,306.33	.....
Argyle	99	550	195,500	3,778,791.00	5,668.15	.....
Sunny South ..	123	160	222,013.42	2,179,065.20	6,505.95	.....
Clifton	127	...	.....	.....	.....	.....
King	153	380	190,828	2,275,152.00	10,878.48	.....
Marquis	157	450	217,257.24	1,816,512.10	43,122.70	.....
Dinton	189	400	161,083	4,066,576.80	9,954.60	.....
Berry Creek ...	214	500	271,923	3,395,316.50	14,845.01	.....
Bulyea	215	350	150,019	1,798,980.00	3,011.38	.....
Bow Valley	219	270	164,132.77	2,999,536.10	39,908.95	.....
Acadia	241	500	201,187.2	3,198,109.00	8,020.83	.....
Cereal	242	600	187,191	3,533,267.00	38,567.60	.....
Collholme	243	...	.....	2,288,017.00	.....	.....
Flowerdale	244	575	196,781.6	1,919,324.00	15,549.87	.....
Lonebutte	245	420	198,385	1,922,654.00	6,980.86	.....
Grasswold	248	167	172,155	2,616,060.00	35,670.17	.....
Keoma	249	200	123,267	1,961,531.00	29,323.23	22,250.00
Beddington	250	200	242,389	3,072,956.00	32,851.99	.....
Bertawan	271	500	188,123	3,052,655.00	15,526.61	14,000.00
Golden Centre..	272	475	185,104	2,375,460.00	38,797.27	.....
Sounding Creek	273	400	181,239.19	2,490,737.80	10,029.65	9,975.00
Richdale	274	350	184,632.9	2,629,398.00	39,670.34	.....
Hand Hills	275	425	181,501.25	2,475,965.75	12,379.62	.....
Carbon	278	465	188,340.50	2,331,268.00	19,502.12	.....
Rosebud	280	550	231,225	4,854,434.00	19,417.73	.....
Canmer	301	525	179,702	2,243,034.00	8,844.24	.....
Stewart	302	525	173,155	2,943,765.00	33,894.77	.....
Waste	303	500	178,916	2,144,937.00	37,518.65	.....
Hiram	304	500	161,233.7	2,183,814.70	39,033.94	.....
Dowling Lake .	305	350	182,968	2,161,369.00	8,745.43	.....
Lambton	306	530	169,841	1,940,765.00	17,662.44	.....
Star Land	307	675	154,095.45	1,841,278.00	12,553.74	.....
Roach	308	500	183,769	2,471,424.00	25,531.55	.....
Mountain View.	310	500	214,249	3,269,120.00	54,530.46	.....
Westerdale	311	650	205,440	2,894,030.00	31,799.60	.....
Coronation	334	700	303,276	3,060,586.20	32,500.40	.....
Sullivan Lake ..	335	105	105,125	1,332,606.00	25,710.89	.....
Success	336	500	209,680.1	2,296,800.00	31,365.25	.....
Hays	338	445	180,000	2,361,815.00	23,618.15	.....
Rosenheim	361	425	161,853	2,798,486.00	8,396.61	.....
Hilcrest	362	500	162,399.60	1,235,300.75	21,235.26	.....
Flagstaff	364	800	181,165	2,287,769.00	45,633.23	.....
Sifton	391	500	135,675	2,516,776.75	7,479.81	.....
Vale	392	425	111,142	1,030,900.00	9,808.23	.....
Huamha	393	425	107,520	1,216,285.00	16,031.35	.....
Asquith	394	400	119,249.54	1,750,195.00	10,536.54	.....
Wheatland	395	500	156,199.4	1,793,600.00	17,936.00	.....

Name.	No.	No. of Resid't Farmers.	No. of Acres of Ass'able Land.	Municipal Assessment.	Total Taxes Levied.	Debenture Debt.
Ribstone	421	750	135,882.70	\$1,415,396.11	\$17,286.25	.....
Battle River ...	423	255	129,776	1,588,508.50	10,347.51	.....
Stirling	425	500	190,953.2	2,528,350.00	20,226.80	.....
Merton	451	...	...	...	...	.....
Grizzly Bear ...	452	320	110,980	1,054,506.00	9,848.73	.....
Lakeview	454	600	178,436.8	1,488,596.00	13,410.92	.....
Montgomery ...	458	1,000	209,285	2,967,039.94	37,096.28	.....
Wellington	481	340	137,283.32	1,382,220.87	21,206.76	.....
Vermilion Valley	482	1,200	121,071.96	1,464,618.00	14,646.58	.....
Cornhill	487	474	133,087	1,973,657.00	26,897.08	.....
Pioneer	490	191	107,711	904,480.00	22,577.26	.....
Streamstown ...	511	800	171,418.4	2,085,745.69	18,326.57	.....
Spruce Grove ..	519	475	156,160	3,239,501.00	19,737.00	.....
Tomahawk	521	...	...	...	...	.....
Rocky Rapids ..	522	200	62,050	...	6,204.92	.....
Lincoln	542	392	76,204.86	457,229.16	8,211.60	.....
Laurier	543	...	145,365	1,122,362.00	8,417.98	.....
Chap Lake	553	...	...	2,278,526.00	4,227.96	.....
Edson	555	200	46,853.57	283,337.00	2,833.37	.....
Boucher	572	...	49,194	293,155.00	2,931.75	.....
Kitchener	582	...	...	...	...	.....
Tawatinaw	609	507	102,144	687,108.50	8,820.31	.....
Pibroch	609	850	107,552.45	851,952.00	7,668.98	.....
Cartier	637	400	88,818	556,473.75	5,022.61	.....
Nelson	638	265	103,638	771,635.00	11,346.32	\$10,000.00
Grosmont	668	225	44,462.25	846,148.00	8,461.48	.....
Grande Prairie..	739	670	132,982.5	1,393,635.00	8,860.72	.....
Bear Lake	740	792	171,977.3	1,631,557.00	23,640.31	.....
Fairview	858	500	124,913	1,364,085.00	33,974.06	.....

VILLAGES.

Name.	Total Population.	Municipal Assessment.	Municipal Taxes Levied.	Debenture Debt.
Acme	200	\$ 16,800.00	\$ 1,225.56	.....
Airdrie	150	45,250.00	542.95	.....
Alderson	250	42,575.00	1,703.00	\$ 1,800.00
Alix	200	92,120.00	2,781.60	3,200.00
Barons	230	67,635.00	1,352.70	800.00
Bashaw	350	57,520.00	2,538.76	6,700.00
Bawff	280	94,690.00	1,893.80	1,600.00
Bentley	100	39,085.00	429.90	.....
Big Valley	550	77,801.25	1,556.02	2,850.00
Bittern Lake	87	24,725.00	400.12	.....
Botha	75	25,200.00	504.00	.....
Bow City .....	...	...	...	.....
Blackie	200	56,400.00	1,128.00	.....
Blackfalds	150	18,835.00	294.49	.....
Bruederheim	300	39,550.00	797.00	240.00
Bowden	200	65,994.00	791.92	540.00
Burdett	135	144,410.00	2,166.15	.....
Cadogan	60	16,115.00	396.25	.....
Cereal	135	49,311.50	1,594.47	3,510.00
Carbon	160	64,830.00	648.30	.....
Carstairs	350	100,490.00	2,813.72	3,180.00
Cayley	135	55,500.00	1,110.00	1,750.00
Champion	325	93,175.00	1,118.07	1,815.00
Chauvin	150	69,623.48	1,396.41	3,317.40
Chinook	350	42,957.55	1,374.63	3,606.00
Chipman	150	25,800.00	593.48	.....
Clive	150	48,220.00	776.90	870.00
Clyde	85	43,409.00	651.89	.....
Coalhurst	1,200	68,015.00	1,360.30	.....
Cochrane	300	112,256.00	2,246.12	.....

Name.	Total Population.	Municipal Assessment.	Municipal Taxes Levied.	Debenture Debt.
Commerce	250	\$ 42,700.00	\$ 298.90	.....
Consort	200	55,700.00	1,114.00	\$1,800.00
Crossfield	315	99,575.00	1,328.28	1,200.00
Cowley	140	34,500.00	682.50	.....
Delia	285	39,640.00	1,070.00	1,500.00
Delburne	150	62,425.00	936.17	.....
Donalds	250	30,685.00	613.70	.....
Dunmore	132	114,000.00	623.64	.....
Empress	750	587,039.00	7,045.26	.....
Entwistle	250	149,700.00	1,499.80	1,750.00
Erskine	200	44,155.50	883.11	1,000.00
East Calgary	200	574,600.00	2,956.25	.....
Ferintosh	110	50,050.00	1,001.00	1,000.00
Frank	800	80,600.00	1,209.00	.....
Gadsby	250	55,950.00	1,661.50	1,500.00
Grande Prairie	275	759,765.00	5,318.35	.....
Guth Lake (Summer Village)	1,000	46,718.00	934.36	.....
Grassy Lake	300	302,410.00	12,096.40	1,210.00
Halkirk	175	28,881.50	947.97	1,200.00
Holden	150	55,320.00	1,383.00	2,024.65
Innisfree	250	31,450.75	1,100.77	1,500.00
Irricana .....	...	.....	.....	.....
Irma	90	2,775.00	364.30	.....
Islay	150	18,585.00	483.20	106.00
Killam	300	126,423.17	3,160.57	3,840.00
Kitscoty	140	25,800.00	898.15	1,984.00
Lakeview (Summer Village) .....	...	.....	.....	.....
Lamont	350	213,179.00	3,197.68	2,250.00
Langdon	150	106,089.50	1,697.43	672.00
Legal	400	17,363.00	347.26	.....
Lavoy	125	26,917.00	430.67	108.00
Lloydminster	350	160,356.00	4,008.90	5,350.00
Lougheed	300	122,285.00	2,139.89	2,200.00
Lomond .....	...	.....	.....	.....
Mannville	208	49,367.00	987.34	.....
Millet	200	39,425.00	789.00	.....
Mirror	300	327,600.00	4,914.00	.....
Monarch	81	45,878.00	458.78	750.00
Monitor	200	27,632.50	542.65	.....
Mundare	300	64,525.00	1,691.65	3,600.00
Munson	225	130,000.00	3,900.00	8,450.00
Milk River .....	...	.....	.....	.....
New Norway	102	51,860.00	877.90	1,180.00
North Red Deer	200	456,200.00	6,843.00	2,000.00
Ohaton	60	40,829.25	413.99	.....
Oyen	400	63,260.00	1,265.20	2,115.90
Peace River	700	583,320.00	11,660.00	11,500.00
Penhold	100	29,655.00	296.55	.....
Pincher City	70	106,210.00	8,656.80	1,800.00
Port Cornwall .....	...	.....	.....	.....
Provost .....	...	.....	.....	.....
Retlaw	125	47,552.00	714.15	.....
Rocky Mountain House	200	110,150.00	.....	.....
Riley	130	62,374.50	1,317.55	2,200.00
Richdale .....	...	.....	.....	.....
Sedgewick	400	159,000.00	3,180.00	4,000.00
Stirling	500	37,820.00	945.50	.....
Strome	250	101,869.00	2,200.00	1,850.00
St. Paul des Metis	400	199,900.00	1,999.00	3,000.00
Sunfield	200	127,612.00	1,148.50	.....
Sylvan Lake	110	231,049.00	2,310.49	2,100.00
Spirit River .....	...	.....	.....	.....
Three Hills .....	...	.....	.....	.....
Tollerton	180	122,610.00	1,354.94	.....
Trochu	485	144,545.00	2,890.00	1,800.00

DEPARTMENT OF MUNICIPAL AFFAIRS

Name.	Total Population.	Municipal Assessment.	Municipal Taxes Levied.	Debenture Debt.
Veteran	125	\$ 20,775.00	\$ 207.75	.....
Viking	250	109,428.00	2,074.00	\$ 1,000.00
Vulcan	500	122,995.00	2,705.89	2,800.00
Wabamun	165	53,187.00	1,621.88	1,456.20
Wabamun Beach (Summer Village)	70 (No assessment 1916) .....			.....
Walsh	100	24,160.00	483.20	.....
Warner	500	129,205.00	1,292.05	672.00
West Edmonton	400	379,650.00	2,265.90	2,250.00
Westlock	65	68,495.00	610.32	.....
Youngstown	600	178,538.50	5,713.21	15,766.78

TOWNS.

Name.	Total Population.	Municipal Assessment.	Municipal Taxes Levied.	Debenture Debt.
Athabasca	550	\$1,624,554.00	\$41,705.82	\$159,598.61
Brooks	300	222,000.00	2,220.00	.....
Bassano	1,000	1,186,763.00	30,503.93	235,000.00
Beverly	800	1,248,895.00	33,732.32	25,000.00
Blairmore	1,000	337,186.00	6,751.53	110,573.00
Bow Island	500	422,885.00	11,023.96	62,000.00
Camrose	1,800	1,557,952.00	38,781.04	200,021.15
Castor	1,000	409,095.00	28,246.15	52,481.00
Claresholm	1,000	580,425.00	18,573.60	106,454.49
Cardston	1,400	962,549.00	14,636.00	83,432.04
Carmangay	400	203,585.00	7,945.38	31,953.06
Coleman	1,559	159,606.00	38,306.44	1,444.11
Coronation	600	486,585.00	19,531.11	126,019.10
Daysland	400	176,860.00	3,537.20	6,871.23
Diamond City	150	76,348.00	763.48	3,200.00
Didsbury	800	205,470.00	8,836.21	25,925.17
Drumheller	900	305,411.00	9,467.74	10,300.00
Edson	600	1,178,461.00	34,003.54	20,700.00
Fort Saskatchewan	1,000	327,333.00	21,054.96	59,577.18
Gleichen	650	340,896.00	8,649.00	45,000.00
Granum	400	146,967.00	3,674.14	4,362.94
Grouard	400	565,205.00	5,652.05	.....
Hanna	800	580,155.00	13,187.42	9,276.22
Hardisty	400	117,365.00	6,922.00	79,668.00
High River	1,400	741,033.00	24,265.50	120,324.21
Innisfail	835	205,895.00	7,719.01	21,350.00
Irvine	421	184,020.00	3,687.50	7,748.72
Lacombe	1,100	588,628.00	14,715.70	74,436.62
Leduc	700	189,830.00	5,115.00	7,668.82
Macleod	2,000	1,974,730.00	72,669.44	514,373.10
Magrath	1,200	146,366.00	3,586.96	9,100.00
Morinville	350	214,864.00	5,801.80	14,537.76
Nanton	700	393,125.00	5,503.75	35,075.00
Okotoks	600	223,120.00	5,633.80	5,493.48
Olds	1,000	272,626.00	7,252.40	6,600.00
Pincher Creek	1,050	461,528.40	15,832.51	105,101.89
Ponoka	650	229,347.00	8,256.49	23,394.94
Raymond	1,500	205,671.00	5,140.00	54,815.13
Redcliff	2,000	4,500,000.00	46,576.83	404,800.00
Stavelly	400	135,576.00	2,460.27	600.00
Stettler	1,800	1,014,374.00	28,301.32	97,529.67
St. Albert	1,000	687,499.00	10,335.00	42,053.00
Stony Plain	500	99,491.00	1,900.00	.....
Strathmore	450	244,389.00	8,581.71	.....
Taber	1,500	859,156.00	36,256.44	146,421.73
Tofield	700	764,762.00	22,928.00	106,446.84
Vegreville	1,600	1,170,499.00	54,989.37	167,913.04
Vermilion	1,200	1,116,371.00	13,859.22	53,048.15
Wainwright	900	789,520.00	18,919.40	57,649.20

CITIES.

Name.	Total Population.	Municipal Assessment.	Taxes Levied.	Debenture Debt.
Calgary	60,000	\$ 85,055,825.00	\$1,024,468.57	\$13,940,780.02
Edmonton	58,794	130,916,282.00	1,896,273.45	21,134,900.16
Lethbridge	11,875	12,287,930.00	186,039.25	2,975,347.23
Medicine Hat	10,000	14,847,885.00	237,566.16	6,096,484.97
Red Deer	3,000	3,332,320.00	48,318.64	274,194.96
Wetaskiwin	2,048	2,732,342.00	49,820.96	386,681.72

TAX COLLECTIONS

Wild Lands Tax.—The total acreage assessed under The Wild Lands Tax Act for the year 1916 was 8,090,034 acres. The total assessed value of the land assessed was \$68,123,321.77, and the total taxes levied on such lands was \$681,402.50. During the year 1916 the total amount collected for wild lands taxes, current and arrears, amounted to \$292,710.32.

Large Local Improvement Districts.—The total taxes levied in large local improvement districts during the year 1916 amounted to \$194,172.08. The total amount of current large local improvement district taxes and arrears collected during the year amounted to \$146,027.92.

Educational Tax.—The total taxes levied by the department under The Educational Tax Act during the past year amounted to \$88,632.12. This only covers the amount levied direct from the department and does not include the levies made under this Act by the rural municipalities on lands within these organizations that are subject to the tax. The total amount of money received by the department during the year from educational taxes amounted to \$140,126.30. This includes the amounts collected by the municipalities and forwarded to us.

Arrears of Taxes Collected for Organized Local Improvement Districts.—During the year 1916 we collected, on behalf of the organized local improvement districts, the sum of \$56,484.84. These taxes were forwarded by the department to the different districts to which they belonged as collected. The department simply acts as collecting agent for the districts in connection with these taxes, collections being made in accordance with the returns of arrears filed with the department at the beginning of each year by the secretary-treasurers of the different districts.

Arrears of Taxes Collected for Rural School Districts.—Under the provisions of The School Ordinance, returns of arrears of taxes are required to be filed with the department by the secretary-treasurers of the different rural school districts throughout the province that are not within the boundaries of any rural municipality; payments of taxes are accepted by the department on behalf of these school districts. During the year 1916 we collected the sum of \$58,324.87 for such arrears of school taxes. The amounts collected were forwarded to the school districts to which they belonged as collected.

Taxes on Timber Areas.—The total amount collected under The Timber Areas Tax Act during the year was \$5,954.94.

Sundries.—The amounts collected for costs and redemption fees amounted to \$15,733.02, while there was also collected as miscellaneous fees the amount of \$2,971.17.

Total Cash Received.—The total amount of money received by the department during the past year from the different sources mentioned was \$776,852.38.

CORRESPONDENCE

The correspondence during the year was much in excess of any previous year. It varied in character from letters dealing with municipal problems to letters asking for tax searches, and many letters were received from other countries asking for information as to our systems of taxation and our forms of municipal government. The following figures as to items of mail received and sent may be of interest:

Total number of items of mail received during the year	
amounted to	73,016
Number of letters, tax certificates and receipts sent out	
amounted to	62,401
Number of tax notices issued.....	77,843
Number of tax receipts written during the year amounted to	36,700
Number of tax certificates issued.....	5,746

ANNUAL FINANCIAL STATEMENTS

Under the provisions of The Town Act, Village Act and Rural Municipality Act, financial statements are required to be prepared by the auditor of the municipality at the end of October in each year, so that it may be submitted to the electors and considered by them before the annual meeting for nomination of councillors for the ensuing year is held. It is desirable that there should be an interim report of this kind so that through it the electors may receive an account from the councillors of their stewardship for the year. The making of a financial statement at this time of the year is sometimes criticised because it does not cover the whole year, but this report cannot very well be omitted if a statement is to be placed in the hands of the electors before the date of nomination, and if this statement is at all complete it should contain a record of most of the business for the year, and put an elector in a position to judge whether he thinks the business of the year has been carried on in a satisfactory manner or not. At the end of the year a financial statement for the whole year is required to be issued and published, so that the electors may also have an opportunity to scrutinize the work of the municipality for the whole year. If these annual financial statements and the general work and business of the councillors are carefully followed by the electors, there are bound to be successful results forthcoming from the municipal organization. A municipality of any kind will only be successful in proportion to the interest taken by the electors, and an active and intelligent public opinion is required under any form of municipal government before we can have the results from such organization that we ought to have. We

have been pleased to note during the past year that the annual statements submitted have improved a great deal. The employment of more competent men as auditors is no doubt the principal source of this improvement, and we are glad to see a move in this direction. A municipal auditor is a very important official and great care should be exercised by the council in connection with this appointment, as a good audit means much in connection with municipal business. It is noted that the Institute of Chartered Accountants is giving more attention to municipal work, and this will no doubt help to raise and keep up the standard of municipal auditing. I do not wish to be understood by this reference to chartered accountants to reflect in any way on the good work being done by many auditors who are not chartered accountants. Many of the auditors who are not qualified chartered accountants are giving splendid results, and we hope to see them retained in office. The reference, however, to the work of chartered accountants is for the purpose of emphasizing the fact that the institute has recognized the field open to them in municipal auditing, and if they undertake any work of this kind with which they are entrusted in their usual thorough manner, it will be of great assistance in helping to have municipal business carried on along correct lines.

UNIFORM MUNICIPAL RECORDS

Under the provisions of The Town, Village, Rural Municipality and Local Improvement Acts records are required to be kept according to forms authorized by the minister. Uniform records for use in these different organizations have been approved and all municipalities have been advised of these forms, and we are insisting that all the records kept by a municipality shall be kept accordingly. The value of having uniform municipal records under the different Acts is very clear, and while the forms authorized may from time to time in the future require to be changed, because of changed conditions and amendments to the Municipal Acts, their use will no doubt give good results in bringing about uniform work, uniform returns, uniform audits and inspections, as well as enabling the municipalities to purchase their supplies at cheaper rates than would be the case if each municipality used different forms of its own. In addition, it will assist towards the saving of labor and makes provision for a helpful comparison of results by different municipalities.

INSPECTIONS

Some time during the year one of our municipal inspectors calls at the office of each municipal clerk or secretary-treasurer throughout the province, examines the conditions of the office, of the records, and of conditions generally, and makes a report as to how the office is conducted, how the records are kept, what forms are in use and so on. While it is the main duty of these inspectors to look into conditions in regard to the way in which business is being carried on by the municipality, it is also part of their business to give every assistance possible to the clerks or secretary-treasurers in connection with their work. These officials do not take the place of the auditors in any way, their visits are for the purpose of looking into the general conditions and keeping the work up to date. They are

